Detailed Budget

District Name: **Heart Butte Elem**	**LE: 0670**	**Project Number: 3706701404**

Grant Name: Title II-A

OPI Contact: Patricia Johnson   **phone: 444-5736**   **e-mail: pjohnson@state.mt.us**

Fiscal Year of Award: FY04	**Award Amount: $38,863.00**	Revenue Code: 4300	Exp. Pgm Code: 430	Proj. Rptr: 144

Expenditure Account Code XXX Fund Code-- XXX Exp Pgm Code-- XXXX Function Code-- XXX Exp Object Code-- XXX Proj. Rprtr Code	Type of Cost	**Detailed Explanation of Planned Expenditure** [i.e. salaries/benefits, who will be paid and what work will they accomplish? Identify what supplies or equipment will be purchased?]	
		AMOUNT	**PURPOSE/DETAIL**
115-430-1000-150-144	**Instructional stipends**	$4,000.00	Pay 10 teachers stipends at $100.00/day for 4 days to attend kindergarten Academy in June 2004, and Montana Reading Institute in August 2004 $100/day X 4 days X 10 teachers
115-430-2210-582-144	Professional Development	$1,285.00	Assist Laurie Smith in completing her HS English endorsement in core subject area.
115-430-2210-582-144	Professional Development	$617.84	Send Charlene Crawford to Kindergarten Academy in Helen June 2004 Registration (100.00); Hotel ($70 X 4 days=$280.00)perdiem ($23.00 X 5 days=$115.00)mileage($.37 X 332 mi=122.84)
115-430-2210-582-144	Professional Development	$6,761.70	Send 9 teachers (Charlene Crawford, Amy Wangseng, Jane Crawford, Carol DayRider, Barbara Arrowtop, Kevin Kriskovich, Frosty CalfBoss Ribs, Dorothy Guardipee, Elizabeth Cox) to Montana Reading Institute in Bozeman August 2004 Registration $175.00 Hotel ($70.00 X 4 nights) $280.00 Per Diem ($23 X 5) $115.00 Mileage ($.37 X 490 Mi) $181.30 Total per teacher = $751.30
115-430-2210-582-144	In-service Training	$5,000.00	$250.00/staff member for 20 staff members to attend summer institutes during summer of 2004 through Golden Triangle Curriculum Cooperative on teaching in the core subject areas
115-430-1000-320-144	Contracted Services	$6,000.00	Provide 4 additional days of additional professional development through the Success for All Foundation on scientifically based reading instruction methods during the summer of 2004

115-430-6200-940-144	Indirect Costs	$563.21	@2.38% - Approved Rate for FY2004
TOTAL		$24,227.75	

(add extra rows to table as needed)

Reviewed & Approved:

_____ _____ _____ _____
OPI Program Specialist   **Date**   **OPI Program Accountant**   **Date**

Additional assistance with school accounting requirements and federal grant accounting and administration requirements can be found in the following two documents:

1. Montana School Accounting Manual   A copy is available at http://www.opi.state.mt.us/schoolfinance/acct.html

2. OPI State and Federal Grants Handbook. A copy is available at http://www.opi.state.mt.us/federalprograms/handbook.html

A detailed budget should be prepared for every grant project as a cooperative effort between the clerk, the superintendent, and the grant administrator/director. Accounting line items must reflect the planned activities according to the approved grant application and grant budget. Districts in "High Risk" status with OPI may be required to submit changes for pre-approval by OPI.

Process:
-   Before preparing requisitions or purchase orders, the grant administrator/superintendent should indicate the grant line item they intend to be charged.
-   Before approving requisitions and purchase orders, the superintendent should compare each request to the detailed budget to ensure the activity is within the grant's approved plan.
-   Before processing invoices for payment, the clerk should compare the invoice to the purchase order and ensure that the grant line item input into the accounting system is correct.
-   The clerk should give each grant administrator/superintendent a monthly status report of the amount paid-to-date (and obligated-to-date, if purchase orders are input into the accounting system) from each line item and the budget amount remaining to be spent. Districts in "High Risk" status with OPI may be required to report status of grant projects periodically with OPI staff.

Grant Reminders:
-   The district must keep time and effort records for staff paid from multiple grant projects or a combination of grant and non-grant projects. See OPI Federal and State Grant Handbook for more information.
-   Expenditures that exceed the grant award must be paid using general fund or other non-grant resources.